

Thomas J. Bourassa
CERTIFIED PUBLIC ACCOUNTANT
139 W. Wood Drive
Phoenix, Arizona 85029



0000103468

ORIGINAL

RECEIVED

2010 FEB 12 P 2:09

February 12, 2010

Nancy Scott
Chief of Financial & Regulatory Analysis Section
Utilities Division
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007-2927

Re: Las Quintas Serenas Water Company
Application for rate increase - Docket No. W-01583A-09-0589

Arizona Corporation Commission
DOCKETED

FEB 12 2010

DOCKETED BY [Signature]

Dear Ms Scott,

In reference to the Letter of Deficiency dated January 29, 2010, the Company hereby submits responses to Staff's deficiency items as follows:

Item 1 – Schedule A-4 net plant additions in the amount of \$2,346,991 does not agree to the \$2,195,737 adjusted plant additions shown on Schedule B-2, page 3.6 and the \$2,318,515 net plant additions shown on Schedule E-5, page 1.

Company Response – The reason for the disagreement in amounts is due to the fact that the information contained on Schedule B-2, pages 3.1 to 3.6, utilizes September 30 year-end dates (the Company's fiscal year from October 1 to September 30) for each year with the exception of page 3.6 for which the reported period ended June 30, 2009 (nine months from October 1, 2008 to June 30, 2009). Schedule A-4 uses June 30 year-end dates for all years. Schedule A-4 is not a required schedule for Class C utilities (See R-14-2-103) and was provided as a convenience to Staff. Schedule A-4 is consistent with Schedule E-1 (a required schedule). Further, pages 3.1 to 3.6 of Schedule B-2 are also not required schedules (See R-14-2-103). These schedules are included in the Company's application to support the Company's test year-end pro forma adjustments to plant-in-service and accumulated depreciation. Please find a revised E-5 which is consistent with the A-4 schedule. The Company does not believe any further action or information is required.

Item 2 – Schedule C-2, page 2 adjusted original plant cost in the amount of \$3,797,062 does not agree to the adjusted plant cost of \$3,828,584 shown on Schedule B-2, page 2.

Company Response – Please see the attached revised Schedule C-2, page 2. The Company's pro forma adjustment of \$31,523 (B-2, page 2) was inadvertently excluded from the schedule.

Item 3 – Please provide Schedule E-1 (i.e., the comparative balance sheet).

Company Response – Please see the attached Schedule E-1. This schedule was inadvertently excluded from the filing due to a printing and copying error.

Item 4 – For Schedule E-7, please provide gallons sold by class of service.

Company Response – The Company has already provided this information to Staff on January 21, 2010 in response to Staff First Data Request dated January 10, 2010. See work paper file "Rate book LQWC 2009 MP.xls". Attached for the convenience of Staff is a copy of the information contained in the work paper file.

Item 5 – For Schedule E-9, please provide a narrative discussing your accounting method, depreciation lives and methods employed by major classifications of utility property, income tax treatment -normalization or flow through, and interest rate used to charge interest during construction.

Company Response – Please see the attached revised schedule E-9.

Item 6 – Please provide an annualized bill count which incorporates the bills you used in your revenue annualization.

Company Response – Schedule C-2, pages 5, and 5.1 to 5.7, included in the Company's application show the annualized revenue computations. Further, the Company has already provided the Company bill count information and annualization computations to Staff on January 21, 2010 in response to Staff's First Data Request dated January 10, 2010. See work paper file "Rate book LQWC 2009 MP.xls". The Company does not believe any further action or information is required.

Item 7 – Referring to Schedule H-3, on lines 4 through 13 of page 3, the Company shows 'N/A' for the present rate for 4 inch, 6 inch and Standpipe. Per Decision No. 67455 the actual rates.

Company Response – Schedule H-3, on lines 4 through 13 of page 3 shows the Company **proposed rates** for the 4 inch, 6 inch and Standpipe service. Accordingly, the values listed under present rates are appropriately labeled "N/A". The **present rates** for the 4 inch, 6 inch and Standpipe service are listed on Schedule H-3, page 2, lines 5 through 13. The reason for this format is because the Company proposes to change the break-over points for these services. The Company does not believe any further action or information is required.

Item 8 – Referring to Schedule H-3, page 2, the Company shows the correct present rates for the 4-inch, 6-inch and standpipe, but show 'N/A' as the proposed rate. Please provide the Company's proposed rates unless the Company intended to show 'N/A' as the proposed rates.

Company Response – The Company intended to show "N/A" under the proposed rates for the 4-inch, 6-inch and standpipe on Schedule H-3, page 2. The Company proposed rates are shown on Schedule H-3, page 3 for these services. The reason for this format is because the Company proposes to change the break-over points for these services. The Company does not believe any further action or information is required.

Item 9 – Referring to Schedule H-3, page 2, the Company shows 'N/A' as the present rate on lines 15 through 30. Please reflect the Commission authorized present rates.

Company Response – Schedule H-3, page 2 on lines 15 through 30 shows the Company's **proposed rates** for the 5/8 inch, 3/4 inch, 1 inch, 1 1/2 inch, and 2 inch service. Accordingly, the values listed in under present rates are appropriately labeled "N/A". The **present rates** for these meter sizes are listed on Schedule H-3, page 1, lines 23 through 33. The reason for this format is because the Company proposes to change the break-over points for these meter sizes. The Company does not believe any further action or information is required.

Item 10 – Referring to Schedule H-3, page 2, the Company shows a 3 inch meter; however Decision No. 67455 did not approve a 3 inch meter. Please correct.

Company Response – As indicated, Schedule H-3, page 2, shows "N/A" under present rates for the 3 inch meter size. Thus, it is consistent with Decision 67455. The Company is proposing rates for a 3 inch meter and therefore it is appropriate to include proposed rates for a 3 inch meter. The Company does not believe any further action or information is required.

Item 11 – Referring to Schedule H-3, page 2, the commodity tiers do not reflect the tariffs currently on file per Decision No. 67455. Please correct.

Company Response – The break-over points (commodity tiers) as shown on Schedule H-2, pages 1 and 2 for the **present rates** are reflective of those approved in Decision 67455. The break-over points (commodity tiers) as shown on Schedule H-2, pages 2 and 3 reflect the Company's **proposed** break-over points. The Company does not believe any further action or information is required.

Item 12 – Referring to Schedule H-3, page 6 line 9, the correct present charge is \$5,575 not \$5,675. Please correct

Company Response – The correct present charge per Decision 68863 (July 28, 2006) is \$5,675 not \$5,575. Schedule H-3, page 6, line 9 is correct. The Company does not believe any further action or information is required.

Item 13 – Referring to Schedule H-3, page 6, the Company has an approved 'Offsite Facilities Hook-up Fee' of \$250 per Decision No. 67455. Please reflect the charge.

Company Response – Schedule H-3, page 4, line 18 shows the current \$250 offsite charge. However, for the convenience of Staff, the \$250 charge has been added to Schedule H-3, page 6. Please see the revised Schedule B-2, page 6. The Company does not believe any further action or information is required.

Item 14 – Provide a completed Arizona Department of Environmental Quality ("ADEQ") compliance status report.


Company Response – The Company does not believe this information is required by the Rules (See R-14-2-103). The Company has recently submitted the compliance status request to ADEQ. The Company cannot control when ADEQ may complete the Company's request. The Company will provide the compliance status report to Staff when received from ADEQ. The Company does not believe any further action or information is required for sufficiency.

Item 15 – Provide the utility's most recent ADEQ annual sampling fee invoice for its Monitoring Assistance Program.

Company Response – While the Company does not believe this information is required by the Rules (See R-14-2-103), a copy of the ADEQ annual sampling fee invoice is enclosed for Staff's convenience.

If you have any questions, or require further assistance, please contact me at 602-246-7150. In the future, as a professional courtesy, I would appreciate a call before the end of the sufficiency period in order to allow time to attempt to informally resolve issues. The time required to prepare formal written responses to Insufficiency Letters inevitably increases the Company's rate case expense.

Sincerely,



Thomas J. Bourassa

Cc: Lawrence V. Robertson, Jr., Attorney for Las Quinta Serenas Water Company
Ray Romero, Las Quintas Serenas Water Company

Las Quintas Serenas Water Company
Test Year Ended June 30, 2009
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Schedule C-2
Page 2
Witness: Bourassa
REVISED

DOCKET W-01583A-09-0589

Line

No.

1 Depreciation Expense

2

3 Acct.

4 No. Description

5 301 Organization Cost

6 302 Franchise Cost

7 303 Land and Land Rights

8 304 Structures and Improvements

9 305 Collecting and Impounding Res.

10 306 Lake River and Other Intakes

11 307 Wells and Springs

12 308 Infiltration Galleries and Tunnels

13 309 Supply Mains

14 310 Power Generation Equipment

15 311 Electric Pumping Equipment

16 320 Water Treatment Equipment

17 320.1 Water Treatment Plant

18 320.2 Chemical Solution Feeders

19 330 Dist. Reservoirs & Standpipe

20 330.1 Storage tanks

21 330.2 Pressure Tanks

22 331 Trans. and Dist. Mains

23 333 Services

24 334 Meters

25 335 Hydrants

26 336 Backflow Prevention Devices

27 339 Other Plant and Misc. Equip.

28 340 Office Furniture and Fixtures

29 340.1 Computers and Software

30 341 Transportation Equipment

31 342 Stores Equipment

32 343 Tools and Work Equipment

33 344 Laboratory Equipment

34 345 Power Operated Equipment

35 346 Communications Equipment

36 347 Miscellaneous Equipment

37 348 Other Tangible Plant

38

39 SUBTOTAL

40

41 Proforma Adjustments

42 311 Electric Pumping Equipment

43

44 TOTALS

45

46

47 Less: Amortization of Contributions

48

49

50

51 Total Depreciation Expense

52

53 Test Year Depreciation Expense

54

55 Increase (decrease) in Depreciation Expense

56

57 Adjustment to Revenues and/or Expenses

58

59 SUPPORTING SCHEDULE

60 B-2, page 3

61 B-2, page 6

Adjusted

Original

Cost

Proposed

Rates

Depreciation

Expense

-

0.00%

-

-

0.00%

-

217

0.00%

-

12,229

3.33%

407

-

2.50%

-

-

2.50%

-

309,094

3.33%

10,293

-

6.67%

-

-

2.00%

-

-

5.00%

-

119,815

12.50%

14,977

1,740

3.33%

58

2,162,694

3.33%

72,018

-

20.00%

-

99,896

2.22%

2,218

-

2.22%

-

-

5.00%

-

924,616

2.00%

18,492

2,427

3.33%

81

101,418

8.33%

8,448

-

2.00%

-

1,137

6.67%

76

-

6.67%

-

28,306

6.67%

1,888

-

20.00%

-

23,292

20.00%

-

*

-

4.00%

-

-

5.00%

-

-

10.00%

-

2,592

5.00%

130

-

10.00%

-

3,165

10.00%

317

4,424

10.00%

-

*

\$ 3,797,062

\$ 129,401

\$ 31,523

0.00%

\$ -

**

\$ 3,828,585

\$ 129,401

\$ 333,555

3.5423%

\$ (11,816)

\$ 117,586

3,817

113,769

\$ 113,769

* Fully Depreciated

** Intentionally not computed at this time.

Las Quintas Serenas Water Company
Test Year Ended June 30, 2009
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 1
Witness: Bourassa

Line No.		Test Year Ended 6/30/2009	Year Ended 6/30/2008	Year Ended 6/30/2007
1	ASSETS			
2	Plant in Service	\$ 3,797,061	\$ 1,450,070	\$ 1,449,688
3	Non-Utility Plant			
4	Construction Work in Progress	\$ -	775,233	359,865
5	Less: Accumulated Depreciation	(1,018,223)	(980,046)	(917,954)
6	Net Plant	<u>\$ 2,778,838</u>	<u>\$ 1,245,257</u>	<u>\$ 891,599</u>
7				
8				
9	Debt Reserve Funds	\$ -	\$ -	\$ -
10				
11	CURRENT ASSETS			
12	Cash and Equivalents	\$ 44,935	\$ 331,220	\$ 151,886
13	Restricted Cash	-	-	-
14	Short-term Investments	86,859	86,859	78,552
15	Accounts Receivable, Net	9,656	14,134	(26,701)
16	Accounts Receivable -Other			
17	Materials and Supplies	4,220	4,377	3,796
18	Prepayments	1,583	1,694	1,776
19	Other Current Assets		-	1,232
20	Total Current Assets	<u>\$ 147,253</u>	<u>\$ 438,284</u>	<u>\$ 210,541</u>
21				
22	Deferred Debits	\$ 17,143	\$ 36,492	\$ 35,284
23				
24	Other Assets	\$ 67,550	\$ 31,375	
25				
26	TOTAL ASSETS	<u><u>\$ 3,010,784</u></u>	<u><u>\$ 1,751,408</u></u>	<u><u>\$ 1,137,424</u></u>
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29	Common Equity	\$ 769,466	\$ 684,057	\$ 488,606
30				
31	Long-Term Debt, less current	\$ 1,723,869	\$ 464,793	\$ -
32				
33	CURRENT LIABILITIES			
34	Accounts Payable	\$ -	\$ -	\$ -
35	Current Portion of Long-Term Debt			
36	Current Portion of AIAC			
37	Payables to Associated Companies			
38	Customer Meter Deposits, Current			
39	Customer Security Deposits	7,475	7,215	6,925
40	Taxes Payable	(22,394)	31,745	30,648
41	Accrued Employee expenses			
42	Accrued Interest			
43	Other Current Liabilities			
44	Total Current Liabilities	<u>\$ (14,919)</u>	<u>\$ 38,960</u>	<u>\$ 37,573</u>
45	DEFERRED CREDITS			
46	Customer Meter Deposits, less current	\$ 19,641	\$ 24,928	\$ 30,103
47	Advances in Aid of Construction	372,323	412,498	426,399
48	Accumulated Deferred Income Taxes		(21,131)	
49	Contributions In Aid of Construction	333,555	297,203	283,303
50	Accumulated Amortization of CIAC	(193,151)	(149,900)	(128,560)
51				
52	Total Deferred Credits	<u>\$ 532,368</u>	<u>\$ 563,598</u>	<u>\$ 611,245</u>
53				
54	Total Liabilities & Common Equity	<u><u>\$ 3,010,784</u></u>	<u><u>\$ 1,751,408</u></u>	<u><u>\$ 1,137,424</u></u>

SUPPORTING SCHEDULES:
E-5

RECAP SCHEDULES:
A-3

Las Quintas Serenas Water Company
 Test Year Ended June 30, 2009
 Detail of Plant in Service

Exhibit
 Schedule E-5
 Page 1
 Witness: Bourassa

REVISED

Line No.	Acct. No.	Plant Description	Plant		
			Balance at 6/30/2008	Plant Additions, Reclassifications or Retirements	Balance at 6/30/2009
1					
2	301	Organization Cost	\$ -	\$ -	\$ -
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	217	-	217
5	304	Structures and Improvements	12,229	-	12,229
6	305	Collecting and Impounding Res.	-	-	-
7	306	Lake River and Other Intakes	-	-	-
8	307	Wells and Springs	143,963	165,131	309,094
9	308	Infiltration Galleries and Tunnels	-	-	-
10	309	Supply Mains	-	-	-
11	310	Power Generation Equipment	-	-	-
12	311	Electric Pumping Equipment	119,815	-	119,815
13	320	Water Treatment Equipment	1,740	0	1,740
14	320.1	Water Treatment Equipment	-	2,162,694	2,162,694
15	320.2	Chemical Solution Feeders	-	-	-
16	330	Distribution Reservoirs & Standpipe	99,896	0	99,896
17	330.1	Storage tanks	-	-	-
18	330.2	Pressure Tanks	-	-	-
19	331	Transmission and Distribution Mains	903,698	20,918	924,616
20	333	Services	2,427	-	2,427
21	334	Meters	101,418	0	101,418
22	335	Hydrants	-	-	-
23	336	Backflow Prevention Devices	1,137	-	1,137
24	339	Other Plant and Miscellaneous Equipment	-	-	-
25	340	Office Furniture and Fixtures	26,483	1,823	28,306
26	340.1	Computers and Software	-	-	-
27	341	Transportation Equipment	26,792	(3,500)	23,292
28	342	Stores Equipment	-	-	-
29	343	Tools and Work Equipment	-	-	-
30	344	Laboratory Equipment	-	-	-
31	345	Power Operated Equipment	2,592	-	2,592
32	346	Communications Equipment	-	-	-
33	347	Miscellaneous Equipment	7,663	(4,498)	3,165
34	348	Other Tangible Plant	-	4,424	4,424
35		Rounding	-	-	-
36		TOTAL WATER PLANT	\$ 1,450,070	\$ 2,346,992	\$ 3,797,062

SUPPORTING SCHEDULESRECAP SCHEDULES:

A-4

E-1

Las Quintas Serenas Water Company
Test Year Ended June 30, 2009
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa
REVISED

Company does not conduct independent audits

Company employs accrual method of accounting.

Accumulated depreciation and depreciation expense were computed at Arizona Corporation Commission allowed rated in Prior Commission Decision (using half-year convention).

Income taxes at present and proposed rates were computed using statutory state and federal income tax rates. (See Schedule C-3)

The Company does not record AFUDC.

See Schedule F-4 for additional information

Las Quintas Serenas Water Company
 Gallons Sold Summary in 1,000's
 Test Year Ended June 30, 2009

Exhibit
 Schedule H-2
 Page 5.1
 Witness: Bourassa

Line No.	Meter Size	Month of Jul-08	Month of Aug-08	Month of Sep-08	Month of Oct-08	Month of Nov-08	Month of Dec-08	Month of Jan-09
1		11,406	8,966	8,917	9,199	10,141	7,099	6,590
2		114	85	106	121	125	83	70
3	5/8 Inch	686	610	483	483	516	350	273
4	3/4 Inch	519	412	439	436	466	336	304
5	1 Inch	1,907	896	789	785	540	112	104
6	1.5 Inch	1,415	649	1,082	1,252	774	154	91
7	2 Inch							
8	4 Inch							
9		16,046	11,617	11,815	12,274	12,561	8,133	7,431
10	Subtotal							
11								
12								
13	Standpipe	2,404	2,002	1,751	1,664	1,613	1,423	1,206
14	Fire Sprinkler	-	-	-	-	-	-	-
15	Subtotal	2,404	2,002	1,751	1,664	1,613	1,423	1,206
16								
17								
18	Total	18,450	13,619	13,566	13,937	14,173	9,555	8,637
19								
20								

Las Quintas Serenas Water Company

Gallons Sold Summary in 1,000's

Test Year Ended June 30, 2009

Exhibit
Schedule H-2
Page 4.1
Witness: Bourassa

Line No.	Meter Size	Month of Feb-09	Month of Mar-09	Month of Apr-09	Month of May-09	Month of Jun-09	Total Year	of Total Water Usage
1		6,319	7,649	8,333	8,957	12,358	105,935	68.69%
2		71	71	79	84	114	1,123	0.73%
3		284	364	404	511	716	5,676	3.68%
4	5/8 Inch	266	221	293	354	427	4,461	2.89%
5	3/4 Inch	143	169	375	548	981	7,347	4.76%
6	1 Inch	172	90	388	568	997	7,631	4.95%
7	1.5 Inch							
8	2 Inch							
9	4 Inch							
10	Subtotal	7,245	8,564	9,871	11,022	15,593	132,172	85.70%
11								
12								
13	Standpipe	1,277	1,568	1,547	2,048	3,562	22,061	0.00%
14	Fire Sprinkler	-	-	-	-	-	-	0.00%
15	Subtotal	1,277	1,568	1,547	2,048	3,562	22,061	14.30%
16								
17								
18	Total	8,521	10,131	11,417	13,069	19,155	154,233	100.00%
19								
20								

Exhibit
Schedule H-2
Page 4.3
Witness: Bourassa

Las Quintas Serenas Water Company
Gallons Sold Summary in 1,000's
Test Year Ended June 30, 2009
Gallons From Annualization

Line No.	Meter Size	Month of Feb-09	Month of Mar-09	Month of Apr-09	Month of May-09	Month of Jun-09	Total Year	of Total Water Usage
1		(69)	(111)	41	11	-	(687)	-0.45%
2		(59)	(111)	41	11	-	5,172	3.35%
3							4,625	3.00%
4	5/8 Inch							
5	4 Inch							
6	Subtotal							
7								
8								
9	Standpipe	33	10	51	26	-	155	0.10%
10	Fire Sprinkler	-	-	-	-	-	-	0.00%
11	Subtotal	33	10	51	26	-	155	0.10%
12								
13								
14	Subtotal Gallons From Revenue Annualization	(26)	(101)	92	37	-	4,779	3.10%
15								

Las Quintas Serenas Water Company
Changes in Representative Rate Schedules
Test Year Ended June 30, 2009

Exhibit
 Schedule H- 3
 Page 6
 Witness: Bourassa
REVISED

Line

No.

1

2 **Arsenic Impact Hook-up Fee**

3

4

5

6 5/8 x 3/4 Inch

Present	Proposed
<u>Charge</u>	<u>Charge</u>

\$ 1,135 \$ -

7 3/4 Inch

1,703 -

8 1 Inch

2,838 -

9 1 1/2 Inch

5,675 -

10 2 Inch

9,080 -

11 3 Inch

18,160 -

12 4 Inch

28,375 -

13 6 Inch

56,750 -

14

15

16 **Offsite Facilities Hook-up Fee**

17

18

19

20 5/8 x 3/4 Inch

Present	Proposed
<u>Charge</u>	<u>Charge</u>

\$ 250 \$ 1,135

21 3/4 Inch

250 1,703

22 1 Inch

250 2,838

23 1 1/2 Inch

250 5,675

24 2 Inch

250 9,080

25 3 Inch

250 18,160

26 4 Inch

250 28,375

27 6 Inch

250 56,750

28

29

From: Karen E. Berry <berry.karen@azdeq.gov>
To: lqswater@aol.com
Subject: FW: PWS 10064 OW ID 6396 MAP 2010 Connections approve down to 1084
Date: Wed, Dec 2, 2009 1:09 pm

From: W. Scott Steinhagen
Sent: Wednesday, December 02, 2009 12:58 PM
To: Karen E. Berry
Subject: PWS 10064 OW ID 6396 MAP 2010 Connections approve down to 1084

MAP approves changing the Connections down to 1084 & thus fees for MAP 2010 down as well.

Neatly draw a single line through original invoice values (so the can still be read) and replace with these noted below** for:

Connections
Connection Fee
Total Fee Due in BLUE

THXS Scott 12/02/09

PWS az0410064 OW ID 6396

\$2.57 ~~\$254~~ ~~\$2,784.00~~
\$250.00
New Total ~~\$3,036.57~~

New 1084
Old 1300 -16.62%
ToT Dif (216) (\$555.12)

NOTICE: This e-mail (and any attachments) may contain PRIVILEGED OR CONFIDENTIAL information and is intended only for the use of the specific individual(s) to whom it is addressed. It may contain information that is privileged and confidential under state and federal law. This information may be used or disclosed only in accordance with law, and you may be subject to penalties under law for improper use or further disclosure of the information in this e-mail and its attachments. If you have received this e-mail in error, please immediately notify the person named above by reply e-mail, and then delete the original e-mail. Thank you.



ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY
MONITORING ASSISTANCE PROGRAM
ANNUAL SAMPLING FEE INVOICE



Pursuant to A.R.S. § 49-113, interest will be charged if full payment is not received by the specified due date. If you dispute the amount listed, please contact ADEQ as soon as possible. To protect interest costs on an unpaid invoice, you may remit an amount that you believe is not in dispute. However, if nonpayment is due to willful neglect, you may suffer an additional five percent penalty of up to twenty-five percent of the amount due for each month or fraction of a month the amount is past due.

If you have any questions about your invoice, contact W. Scott Steinhagen at (602) 771-4445 or toll-free within Arizona at (800) 234-5677, extension 771-4445.

Pursuant to A.R.S. § 49-360 F and A.A.C. R18-4-224 through R18-4-226, "The director shall establish fees for the monitoring assistance program to be collected from all public water systems..."

Owner Id #: 6396	Invoice Number 65889
To: LAS QUINTAS SERENAS WATER CO PO BOX 68 SAHUARITA AZ 85629	Public Water System ID #: 10064
	Billing for Calendar Year: 2010
	Due Date: December 11, 2009
	Total Amount Due \$ 3,594.00
	Amount Paid \$ 3,036.57

† Keep the top portion for your records. †

ADEQ Federal Tax #866004791